



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 6, 2024

The Honorable Correy R. Smith  
Chief Judge  
City of Staunton Juvenile and Domestic Relations District Court

Audit Period: July 1, 2022, through June 30, 2023  
Court System: City of Staunton  
Judicial District: Twenty-Fifth

We are performing a statewide audit of the Juvenile and Domestic Relations District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted the following matter requiring management's attention and corrective action.

### **Properly Bill and Collect Court Costs**

**Repeat:** Yes (first issued in fiscal year 2021)

The Clerk and her staff did not properly bill and collect court costs. In eight of 30 cases tested (27%), we noted the following errors.

- In three cases, the Clerk did not certify costs of \$2,850 to the circuit court.
- The Clerk did not charge defendants in four cases a total of \$480 in court costs.
- For one case the Clerk overcharged the defendant \$120 in court costs.
- The Clerk erroneously sent one attorney invoice for \$120 to the Commonwealth for payment instead of the locality.

The Clerk should correct the specific cases noted above, seek additional training in the billing and collection of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Staci A. Henshaw  
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cc: The Honorable Susan Read, Judge  
The Honorable Linda S. Jones, Judge  
Callie Bailey, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia